

**PROPERTY TAX APPEAL BOARD'S DECISION  
AMENDED**

APPELLANT: Idlewild Country Club  
DOCKET NO.: 05-26803.001-C-2 through 05-26803.004-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Idlewild Country Club, the appellant, by attorney Terry L. Engel of Deutsch, Levy & Engel, Chtd., Chicago; the Cook County Board of Review; and School District No. 161, intervenor, by attorney Joel R. DeTella of Hauser, Izzo, DeTella & Petrarca, LLC, Flossmoor.

The subject property consists of approximately 152 acres improved with an 18-hole golf course. Improvements include a two-story clubhouse with a total building area of approximately 48,744 square feet; auxiliary buildings with approximately 13,911 square feet; four tennis courts; an outdoor swimming pool; a wading pool and site improvements that include asphalt and paved parking. The property is located in Flossmoor, Bloom Township, Cook County.

The appellant contends the market value of the subject improvements are not accurately reflected in their assessed valuation. In support of this overvaluation argument the appellant submitted a narrative appraisal estimating the subject improvements had a market value of \$950,000 as of January 1, 2005. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$756,502. The subject improvements had an assessment of \$438,695, which reflects a market value of approximately \$1,462,320 using the Cook County Real Property Assessment Classification Ordinance level of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

| Docket No.       | Parcel No.         | Land      | Impr.     | Total     |
|------------------|--------------------|-----------|-----------|-----------|
| 05-26803.001-C-2 | 32-07-201-002-0000 | \$8,892   | \$285,000 | \$293,892 |
| 05-26803.002-C-2 | 32-07-201-003-0000 | \$141,650 | \$0       | \$141,650 |
| 05-26803.003-C-2 | 32-06-404-002-0000 | \$413     | \$0       | \$413     |
| 05-26803.004-C-2 | 32-06-404-003-0000 | \$166,852 | \$0       | \$166,852 |

Subject only to the State multiplier as applicable.

assessments for class 4-35 property of 30%. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$285,000 to reflect the appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

The intervenor did not submit any evidence in support of its contention of the correct assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal in support of the contention that the subject property was not accurately assessed. The appraisal estimated the subject improvements had a market value of \$950,000 as of January 1, 2005. The subject improvements had an total assessment of 438,695 reflecting a market value of approximately \$1,462,320 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 4-35 property of 30%. The subject's assessment reflects a market value greater than the appraised value presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The intervenor did not submit any evidence in support of its contention of the correct assessment of the subject property or to refute the appellant's argument as required by sections 1910.60(e) and 1910.60(f) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds the subject improvements had a market value of \$950,000 as of January 1, 2005. Since market value has been

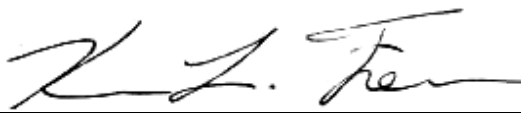
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determined the 30% level of assessment for class 4-35 property under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Adm.Code 1910.50(c)(3).

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: May 21, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.